

Schedules

Schedule of Revenues and Other Sources (Uses) - All Governmental Fund Types

For the Fiscal Year Ended June 30, 2000 (expressed in thousands)

	Governmental Fund Types				Totals	
	General	Special Revenue	Debt Service	Capital Projects	Year Ended June 30, 2000	Year Ended June 30, 1999
Taxes:						
Retail sales	\$ 5,419,521	\$ 13,023	\$ -	\$ -	\$ 5,432,544	\$ 4,989,046
Business and occupation	1,838,284	45,961	-	-	1,884,245	1,885,889
Use (compensating)	380,768	-	-	-	380,768	334,013
Motor vehicle and fuel	2,860	961,143	-	-	964,003	717,813
Liquor, beer, and wine	83,693	35,534	-	-	119,227	90,995
Cigarette and tobacco	101,962	175,366	-	-	277,328	278,488
Insurance premiums	173,412	87,738	-	-	261,150	238,995
Public utility	282,113	-	-	-	282,113	249,006
Property	1,332,837	-	-	-	1,332,837	1,276,808
Motor vehicle excise	77,680	78,598	-	-	156,278	668,149
Other excise	474,973	297	-	-	475,270	466,590
Gift and inheritance	82,573	-	-	-	82,573	69,701
Other taxes	151,215	70,749	-	-	221,964	194,604
Subtotal	10,401,891	1,468,409	-	-	11,870,300	11,460,097
Tax Credits:						
Business and occupation	(54,741)	-	-	-	(54,741)	(35,529)
Use (compensating)	(767)	-	-	-	(767)	(734)
Other tax credits	(6,656)	-	-	-	(6,656)	(1,098)
Total Taxes	10,339,727	1,468,409	-	-	11,808,136	11,422,736
Licenses, Permits, and Fees:						
Business and professions	96,867	39,323	-	-	136,190	126,112
Hunting and fishing	1,557	26,738	-	-	28,295	27,046
Motor vehicle	13,117	281,712	-	-	294,829	272,850
Motor vehicle operators	33	28,941	-	-	28,974	27,653
Other fees	19,620	88,253	-	-	107,873	102,369
Total Licenses, Permits, and Fees	131,194	464,967	-	-	596,161	556,030
Federal Grants-In-Aid:						
Department of Health and Human Services	3,109,002	309,120	-	824	3,418,946	2,953,633
Department of Labor	103,106	95,839	-	-	198,945	192,120
Department of Agriculture	488,653	23,668	-	-	512,321	549,375
Department of Transportation	1,091	350,073	-	-	351,164	286,813
Department of Education	358,861	39,834	164	-	398,859	364,926
Other federal grants-in-aid	243,884	179,804	-	4	423,692	416,173
Total Federal Grants-In-Aid	4,304,597	998,338	164	828	5,303,927	4,763,040
Charges For Services:						
Tuition and student fees	1	557,567	-	22,020	579,588	540,656
Other charges	23,164	186,888	-	-	210,052	208,301
Total Charges For Services	23,165	744,455	-	22,020	789,640	748,957
Miscellaneous Revenue:						
Interest income	106,617	90,788	2,278	2,615	202,298	203,347
Timber sales	73,376	97,456	-	7,682	178,514	160,100
Fines and forfeitures	67,946	13,225	-	106	81,277	73,861
Other contracts and grants	263,868	334,233	-	1,693	599,794	522,228
Other	58,953	295,323	4,515	7,354	366,145	219,422
Total Miscellaneous Revenue	570,760	831,025	6,793	19,450	1,428,028	1,178,958
Total Revenues	15,369,443	4,507,194	6,957	42,298	19,925,892	18,669,721
Other Sources (Uses):						
Bond sale proceeds	-	29,833	-	551,246	581,079	519,615
Proceeds of refunding bonds	-	-	100,649	-	100,649	93,818
Payment to refunded bond escrow agent	-	-	(100,649)	-	(100,649)	(93,674)
Note proceeds	4,017	21,689	-	165	25,871	12,855
Operating transfers in	432,438	412,346	865,143	133,942	1,843,869	1,768,380
Operating transfers out	(1,091,039)	(491,444)	(39,559)	(24,358)	(1,646,400)	(1,613,747)
Capital lease acquisitions	-	-	-	-	-	23
Total Other Sources (Uses)	(654,584)	(27,576)	825,584	660,995	804,419	687,270
Total Revenues and Other Sources(Uses)	\$ 14,714,859	\$ 4,479,618	\$ 832,541	\$ 703,293	\$ 20,730,311	\$ 19,356,991

Schedule of Expenditures - All Governmental Fund Types

For the Fiscal Year Ended June 30, 2000 (expressed in thousands)

	Governmental Fund Types				Totals	
	General	Special Revenue	Debt Service	Capital Projects	Year Ended June 30, 2000	Year Ended June 30, 1999
By Function:						
General government	\$ 737,143	\$ 585,946	\$ 709,520	\$ 60,819	\$ 2,093,428	\$ 1,876,742
Human services	7,082,150	643,870	-	142,418	7,868,438	7,233,475
Natural resources and recreation	317,020	252,786	-	47,550	617,356	623,692
Transportation	47,751	1,341,977	-	598	1,390,326	1,390,424
Education	6,268,861	1,750,935	-	393,684	8,413,480	7,999,183
Total Expenditures	\$ 14,452,925	\$ 4,575,514	\$ 709,520	\$ 645,069	\$ 20,383,028	\$ 19,123,516
By Object:						
Salaries and wages	\$ 2,090,553	\$ 1,331,036	\$ -	\$ 10,854	\$ 3,432,443	\$ 3,220,444
Employee benefits	520,345	334,458	-	2,625	857,428	830,581
Personal services	58,738	42,826	-	3,635	105,199	108,368
Goods and services	816,245	757,518	-	57,888	1,631,651	1,578,863
Travel	44,259	58,226	-	587	103,072	97,137
Subtotal	3,530,140	2,524,064	-	75,589	6,129,793	5,835,393
Grants and Subsidies:						
K-12 basic education	4,984,401	-	-	-	4,984,401	4,826,616
Public assistance	5,174,134	276,498	-	8,008	5,458,640	4,674,445
Other miscellaneous	500,625	690,078	-	39,067	1,229,770	1,464,874
Total Grants and Subsidies	10,659,160	966,576	-	47,075	11,672,811	10,965,935
Intergovernmental	172,424	473,431	-	-	645,855	441,808
Capital Outlays:						
Equipment	35,967	51,690	-	8,607	96,264	111,110
All other	35,517	544,792	-	512,286	1,092,595	1,068,083
Total Capital Outlays	71,484	596,482	-	520,893	1,188,859	1,179,193
Debt Service:						
Principal	15,929	8,055	362,535	17	386,536	351,051
Interest	3,788	6,906	346,985	1,495	359,174	350,136
Total Debt Service	19,717	14,961	709,520	1,512	745,710	701,187
Total Expenditures	\$ 14,452,925	\$ 4,575,514	\$ 709,520	\$ 645,069	\$ 20,383,028	\$ 19,123,516

Workers' Compensation Fund - Basic Plan

Claims Development Information

Fiscal Years 1991 through 2000 (expressed in millions)

The table below illustrates how the Fund's earned revenues (net of reinsurance) and investment income compare to the related costs of losses (net of loss assumed by reinsurers) and other expenses assumed by the Fund as of the end of each of the last ten fiscal years.

The rows of the table are defined as follows:

1. This line shows each fiscal year's earned contribution revenues and investment revenues.
2. This line shows each fiscal year's other operating costs of the Fund including overhead and claims expense not allocable to individual claims.
3. This line shows the Fund's incurred claims (both paid and accrued) as originally reported at the end of the first year in which the event that triggered coverage under the contract occurred (called policy year).
4. This section shows the cumulative amounts paid as of the end of successive years for each policy year.
5. This section shows how each policy year's incurred claims increased or decreased as of the end of successive years. This annual reestimation results from new information received on known claims, reevaluation of existing information on known claims, and emergence of new claims not previously known.
6. This line compares the latest reestimated incurred claims amount to the amount originally established (line 3) and shows whether this latest estimate of claims cost is greater or less than originally thought. As data for individual policy years mature, the correlation between original estimates and reestimates is commonly used to evaluate the accuracy of incurred claims currently recognized in less mature policy years.

The columns of the table show data for successive fiscal years.

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
1. Net earned required contribution and investment revenues	\$ 1,150	\$ 1,258	\$ 1,359	\$ 1,355	\$ 1,385	\$ 1,274	\$ 1,257	\$ 2,013	\$ 927	\$ 1,057
2. Unallocated expenses	95	110	133	146	127	122	121	119	123	125
3. Estimated incurred claims and expenses, end of policy year	1,720	1,425	1,665	1,805	1,637	1,620	1,681	1,700	1,732	1,902
4. Paid (cumulative) as of:										
End of policy year	162	172	182	183	183	192	191	196	205	218
One year later	348	356	367	380	389	396	409	420	438	
Two years later	431	460	465	490	494	502	522	545		
Three years later	495	528	528	557	561	568	596			
Four years later	541	577	572	605	607	617				
Five years later	577	614	605	642	644					
Six years later	607	643	634	674						
Seven years later	632	670	660							
Eight years later	656	695								
Nine years later	676									
5. Reestimated incurred claims and expenses:										
End of policy year	1,720	1,425	1,665	1,805	1,637	1,620	1,681	1,700	1,732	1,902
One year later	1,391	1,515	1,557	1,561	1,533	1,565	1,602	1,627	1,690	
Two years later	1,399	1,443	1,424	1,484	1,493	1,507	1,553	1,651		
Three years later	1,348	1,430	1,374	1,465	1,459	1,455	1,575			
Four years later	1,380	1,405	1,385	1,413	1,425	1,500				
Five years later	1,325	1,397	1,332	1,382	1,438					
Six years later	1,301	1,342	1,295	1,425						
Seven years later	1,231	1,299	1,343							
Eight years later	1,212	1,327								
Nine years later	1,270									
6. Increase (decrease) in estimated incurred claims and expenses from end of policy year.	(450)	(98)	(322)	(380)	(199)	(120)	(106)	(49)	(42)	

Workers' Compensation Fund - Supplemental Pension Plan Claims Development Information

Fiscal Years 1991 through 2000 (expressed in millions)

The table below illustrates how the Fund's supplemental pension cost-of-living adjustments earned revenues (net of reinsurance) and investment income compare to the related costs of losses (net of loss assumed by reinsurers) as of the end of the last ten fiscal years. The unallocated and other expenses of this plan are paid by the Workers' Compensation Basic Plan. This claims development information is reported separate from the basic plan for the following reasons:

- (1) This plan covers self-insured, while the basic does not.
- (2) This plan is not experienced rated while the basic plan is.
- (3) Statutes restrict the funding of this plan to expected payments of the current year.

The rows of the table are defined as follows:

1. This line shows each fiscal year's earned contribution revenues and investment revenues.
2. This line shows the Fund's incurred claims (both paid and accrued) as originally reported at the end of the first year in which the event that triggered coverage under the contract occurred (called policy year).
3. This section shows the cumulative amounts paid as of the end of successive years for each policy year.
4. This section shows how each policy year's incurred claims increased or decreased as of the end of successive years. This annual reestimation results from new information received on known claims, reevaluation of existing information on known claims, and emergence of new claims not previously known.
5. This line compares the latest reestimated incurred claims amount to the amount originally established (line 2) and shows whether this latest estimate of claims cost is greater or less than originally thought. As data for individual policy years mature, the correlation between original estimates and reestimates is commonly used to evaluate the accuracy of incurred claims currently recognized in less mature policy years.

The columns of the table show data for successive fiscal years.

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
1. Net earned required contribution and investment revenues	\$ 124	\$ 125	\$ 136	\$ 159	\$ 168	\$ 173	\$ 154	\$ 170	193	225
2. Estimated incurred claims and expenses, end of policy year	1,464	1,208	848	922	757	751	795	790	548	635
3. Paid (cumulative) as of:										
End of policy year	-	-	-	-	-	-	-	-	-	-
One year later	4	4	4	2	1	3	4	6	7	
Two years later	7	9	7	4	4	8	11	14		
Three years later	11	12	9	6	6	9	13			
Four years later	15	16	12	8	9	14				
Five years later	18	19	15	12	14					
Six years later	22	23	19	16						
Seven years later	26	28	23							
Eight years later	31	34								
Nine years later	37									
4. Reestimated incurred claims and expenses:										
End of policy year	1,464	1,208	848	922	757	751	795	790	548	635
One year later	1,232	889	929	725	732	793	812	527	666	
Two years later	896	937	737	714	760	792	610	727		
Three years later	944	795	738	746	760	633	753			
Four years later	822	808	779	744	621	754				
Five years later	807	843	774	610	704					
Six years later	831	840	638	696						
Seven years later	812	665	711							
Eight years later	680	737								
Nine years later	740									
5. Increase (decrease) in estimated incurred claims and expenses from end of policy year	(724)	(471)	(137)	(226)	(53)	3	(42)	(63)	118	

Workers' Compensation Fund
Reconciliation of Claims Liabilities by Plan
Fiscal Years 2000 and 1999 (expressed in thousands)

The schedule below presents the changes in claim liabilities for the past two fiscal years for the fund's two benefit plans: Workers' Compensation Basic Plan and Workers' Compensation Supplemental Pension Plan.

	Basic Plan	Basic Plan	Supplemental	Supplemental
	FY 2000	FY 1999	Pension Plan	Pension Plan
	FY 2000	FY 1999	FY 2000	FY 1999
Unpaid claims and claim adjustment expenses at beginning of year	\$ 6,856,445	\$ 6,420,689	\$ 5,659,000	\$ 5,794,000
Incurred claims and claim adjustment expenses:				
Provision for insured events of the current year	1,228,585	1,169,907	229,468	192,198
Increase (Decrease) in provision for insured events of prior years	(12,305)	225,068	913,646	(120,651)
Total incurred claims and claim adjustment expenses	1,216,280	1,394,975	1,143,114	71,547
Payments:				
Claims and claim adjustment expenses attributable:				
To events of the current year	218,283	205,264	-	-
To insured events of prior years	799,740	753,955	235,114	206,547
Total Payments	1,018,023	959,219	235,114	206,547
Total unpaid claims and claim adjustment expenses at fiscal year end	\$ 7,054,702	\$ 6,856,445	\$ 6,567,000	\$ 5,659,000